



TENNESSEE DEPARTMENT OF REVENUE  
TENNESSEE TOBACCO PRODUCTS RETURN

**TOB  
552**

<b>Filing Period</b> Beginning:  Ending:	<b>Account No.</b>  <b>Due Date</b>	<b>SSN or FEIN</b>   <div style="border: 1px solid black; padding: 5px; margin-top: 10px;">         If this is an AMENDED RETURN, } <input style="width: 30px; height: 20px; border: 1px solid black;" type="checkbox"/>          please check the box at right       </div> <div style="margin-top: 10px;">         Returns must be postmarked by the due date to avoid the assessment of penalty and interest. Returns must be filed even if no sales were made or any tax due.          Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 12 and mail to:          Tennessee Department of Revenue          Andrew Jackson State Office Bldg.          500 Deaderick Street          Nashville, TN 37242       </div>
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**REMINDERS**

- 1) Please read instructions on reverse side before preparing this return and transfer the amounts reported on Schedules A, B, and C from reverse side.
- 2) Adequate and complete records as are necessary to substantiate the payment of all Tennessee Tobacco taxes must be preserved.
- 3) Deduct the vendor's compensation on Line 6 only when the return and payment are timely filed.
- 4) Be sure to sign and date in signature box on the back.

ROUND TO NEAREST DOLLAR  
WRITE NUMBERS LIKE THIS

1	2	3	4	5	6	7	8	9	0
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(Pack of 20 - \$.62)

(Pack of 25 - \$.775)

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| 1. Total from Line 8a and 8b, Schedule A ..... a.<br><br>2. Total from Line 6a and 6b, Schedule B ..... a.<br>3. Subtract Line 2a from Line 1a and 2b from Line 1b;<br>if Line 1 is less than Line 2, enter zero ..... a.<br><br>4. Add lines 3a and 3b (Deficiency in Tax Stamp Usage) ..... (4)<br><br>5. Total from Line 7, Schedule C ..... (5)<br><br>6. Compensation if filed on time (Multiply Line 5 by 2%) ..... (6)<br><br>7. Tax Due on Tobacco Products (Subtract Line 6 from Line 5) ..... (7)<br><br>8. Total Tax Due (Add lines 4 and 7) ..... (8)<br><br>9. Credit (Enter outstanding credit amount from previous Department of Revenue notices) ..... (9)<br>10. <b>Penalty</b> { If filed LATE, compute penalty at 5% of the tax (Line 8 minus Line 9) for each 1 to 30 DAY PERIOD or portion thereof for which TAX IS DELINQUENT (Total penalty NOT TO EXCEED 25%.) Minimum penalty is \$15 regardless of the amount of tax due or whether there is any tax due. .... (10)<br>11. <b>Interest</b> - if filed late, compute interest at % per annum on the tax (Line 8 less Line 9) from the due date to date paid .... (11)<br>12. Total remittance amount (Add lines 8, 10, and 11; subtract Line 9 if applicable) ..... (12) | <div style="border: 1px solid black; width: 20px; height: 20px; margin: 0 auto;"></div> | <table style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 20px; text-align: center;">b.</td><td style="width: 100px;"></td><td style="width: 20px; text-align: center;">00</td></tr> <tr><td style="text-align: center;">b.</td><td></td><td style="text-align: center;">00</td></tr> <tr><td style="text-align: center;">b.</td><td></td><td style="text-align: center;">00</td></tr> <tr><td style="text-align: center;">b.</td><td></td><td style="text-align: center;">00</td></tr> <tr><td style="text-align: center;">b.</td><td></td><td style="text-align: center;">00</td></tr> <tr><td style="text-align: center;">b.</td><td></td><td style="text-align: center;">00</td></tr> <tr><td style="text-align: center;">b.</td><td></td><td style="text-align: center;">00</td></tr> <tr><td style="text-align: center;">b.</td><td></td><td style="text-align: center;">00</td></tr> <tr><td style="text-align: center;">b.</td><td></td><td style="text-align: center;">00</td></tr> <tr><td style="text-align: center;">b.</td><td></td><td style="text-align: center;">00</td></tr> <tr><td style="text-align: center;">b.</td><td></td><td style="text-align: center;">00</td></tr> <tr><td style="text-align: center;">b.</td><td></td><td style="text-align: center;">00</td></tr> <tr><td style="text-align: center;">b.</td><td></td><td style="text-align: center;">00</td></tr> <tr><td style="text-align: center;">b.</td><td></td><td style="text-align: center;">00</td></tr> <tr><td style="text-align: center;">b.</td><td></td><td style="text-align: center;">00</td></tr> <tr><td style="text-align: center;">b.</td><td></td><td style="text-align: center;">00</td></tr> <tr><td style="text-align: center;">b.</td><td></td><td style="text-align: center;">00</td></tr> <tr><td style="text-align: center;">b.</td><td></td><td style="text-align: center;">00</td></tr> <tr><td style="text-align: center;">b.</td><td></td><td style="text-align: center;">00</td></tr> <tr><td style="text-align: center;">b.</td><td></td><td style="text-align: center;">00</td></tr> <tr><td style="text-align: center;">b.</td><td></td><td style="text-align: center;">00</td></tr> </table> | b. |  | 00 | b. |  | 00 | b. |  | 00 | b. |  | 00 | b. |  | 00 | b. |  | 00 | b. |  | 00 | b. |  | 00 | b. |  | 00 | b. |  | 00 | b. |  | 00 | b. |  | 00 | b. |  | 00 | b. |  | 00 | b. |  | 00 | b. |  | 00 | b. |  | 00 | b. |  | 00 | b. |  | 00 | b. |  | 00 | b. |  | 00 |
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**FOR OFFICE USE ONLY**

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For additional information, contact the Taxpayer & Vehicle Services Division in one of our Department of Revenue Offices:

<b>Chattanooga</b>	<b>Jackson</b>	<b>Johnson City</b>	<b>Knoxville</b>	<b>Memphis</b>	<b>Nashville</b>
(423) 634-6266	(731) 423-5747	(423) 854-5321	(865) 594-6100	(901) 213-1400	(615) 253-0600
Suite 350	Suite 340	204 High Point Drive	Room 606	3150 Appling Road	3rd Floor
State Office Building	Lowell Thomas Building		State Office Building	Bartlett, TN	Andrew Jackson Building
540 McCallie Avenue	225 Martin Luther King Blvd.		531 Henley Street		500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003.

Out-of-state callers must dial (615) 253-0600

[www.tennessee.gov/revenue](http://www.tennessee.gov/revenue)

### INSTRUCTIONS

**General:** All persons making wholesale sales of cigarettes and other tobacco products in Tennessee must be licensed and report their tobacco products activities on this tax return. Tennessee retailers purchasing tobacco products other than cigarettes from wholesalers and/or manufacturers not licensed in Tennessee must report such on Schedule C using their cost price. Every distributor or dealer shall permit the commissioner or authorized agent or representative to inspect at any time all tobacco products, invoices, books, papers and memoranda including the general accounting records, in ascertaining whether or not the proper tax has been paid.

**Due Date:** The return is due to be filed on or before the 15th day of the month following the filing period regardless of whether any transactions have occurred.

**Amended Return:** If this is an amended return, please indicate "Filing Period" and check the appropriate box on the front of this return.

### Schedule A

\*(Out-of-state wholesalers skip lines 1 through 6 and begin on Line 7)

	20's	25's
1. Unstamped packs of cigarettes on hand at beginning of period .....	1a. _____	1b. _____
2. Total of unstamped packs of cigarettes purchased during period .....	2a. _____	2b. _____
3. Packs of unstamped cigarettes sold outside Tennessee .....	3a. _____	3b. _____
4. Packs of unstamped cigarettes returned to manufacturer .....	4a. _____	4b. _____
5. Packs of unstamped cigarettes sold to exempt agencies in Tennessee .....	5a. _____	5b. _____
6. Packs of unstamped cigarettes on hand at end of period .....	6a. _____	6b. _____
7. Add lines 1 and 2; subtract lines 3, 4, 5 and 6 (TN Domiciled) *(Out-of-state wholesalers enter packs sold to TN customers during period) .....	7a. _____	7b. _____
8. Multiply Line 7a by .62 and Line 7b by .775. Enter here and on Line 1 on the front of return .....	8a. _____ 00	8b. _____ 00

### Schedule B

1. Number of Tennessee stamps on hand at beginning of period .....	1a. _____	1b. _____
2. Number of Tennessee stamps purchased during period .....	2a. _____	2b. _____
3. Number of Tennessee stamps on hand at end of period .....	3a. _____	3b. _____
4. Authorized Stamp Adjustments .....	4a. _____	4b. _____
5. Add lines 1 and 2; subtract lines 3 and 4 .....	5a. _____	5b. _____
6. Multiply Line 5a by .62 and line 5b by .775. Enter here and on Line 2 on the front of the return .....	6a. _____ 00	6b. _____ 00

### Schedule C

1. Enter wholesale cost of other Tobacco Products (Retailers use your cost price) .....	1. _____ 00
2. Enter wholesale cost of other Tobacco Products sold outside TN .....	2. _____ 00
3. Enter exempt sales of Tobacco Products (military & other wholesalers) .....	3. _____ 00
4. Subtract total of lines 2 and 3 from Line 1 (out-of-state wholesalers enter wholesale cost of products sold to Tennessee customers) .....	4. _____ 00
5. Authorized Adjustments .....	5. _____ 00
6. Subtract Line 5 from Line 4 .....	6. _____ 00
7. Multiply Line 6 by .066. Enter here and on Line 5 on the front of the return .....	7. _____ 00

Check appropriate box and fill in number below:  
◀ FEIN or SSN ▶

If your account number is not preprinted on the front of the return, enter your federal employer identification number (FEIN) or your social security number (SSN) in the spaces at left:

I declare this is a true, complete, and accurate return to the best of my knowledge.	
SIGN HERE ▶	President or other Principal Officer, Partner or Proprietor Date
SIGN HERE ▶	Tax Return Preparer and Title Date